

GENERAL TAX INFORMATION

TAX CLASS	FLAT RATE \$0-\$10,000	TAX RATE PER \$1,000
1	\$50.00 Plus	\$0.60
2	\$50.00 Plus	\$0.75
3	\$50.00 Plus	\$0.85
4	\$50.00 Plus	\$1.10
5	\$50.00 Plus	\$1.40
6	\$50.00 Plus	\$1.65
7	\$50.00 Plus	\$1.90
8	\$50.00 Plus	\$2.15

AND \$15.00 PER EMPLOYEE, MINUS 1 (STANDARD DEDUCTION)

TAX CERTIFICATES (BUSINESS LICENSES) ARE NOT TRANSFERABLE and must be finalized if business is sold or closed.

In finalizing your business in Atlanta, it is important to note the actual dollar volume in GEORGIA generated at the ATLANTA business location.

IT IS IMPORTANT TO NOTE THAT ALL BUSINESSES ARE SUBJECT TO AUDIT BY THE DEPARTMENT OF FINANCE. TO AVOID CONTACT BY AN AUDITOR, PLEASE ATTACH A COPY OF PRIOR YEAR STATE OF GEORGIA TAX RETURN FORM 1120, 1065, or 500 thru 700.

IT IS YOUR RESPONSIBILITY TO BE AWARE OF, AND TO COMPLY WITH RENEWAL PROCEDURES. BUSINESSES NOT FILING WILL BE SUBJECT TO CITATION.

BUSINESS TAX CALCULATION WORKSHEET “EXAMPLE ONLY”

2002 TAX ADJUSTMENT			
REVENUE		EMPLOYEE	
2002 Revenue Base	\$ _____	2002 Employee Base	_____
2002 Actual Revenue	- _____	2002 Actual Employee	- _____
Revenue Adjustment (+ or -)	\$ _____	Empl. Adjust. Base	_____
Divide Revenue by 1000 x Rate ____ (Class __) = Tax Adjustment		X \$15.00 per employee = Employee Adjustment	
Tax Adjustment (+ or -)	\$ _____	Employee Adjustment	\$ _____
2002 Business Tax Adjustment Fee (Tax + Empl) = \$ _____			
2003 RENEWAL			
2003 Revenue Base		\$ _____	
Less Standard Deduction of \$10,000		(\$10,000)	
Subtotal		\$ _____	
Divide Revenue by 1000 x Rate ____ (Tax Class __)		\$ _____	
Add Flat Rate Charge for 1 st \$10,000 of Reported Revenue		\$50.00	
Number of Employees _____ minus 1 = _____ x \$15.00		\$ _____	
License Fee		\$ _____	
2003 Annual Registration Fee		\$75.00	
TOTAL		\$ _____	
Add 2002 Business Tax Adjustment Fee		\$ _____	
2003 TOTAL AMOUNT DUE		\$ _____	

THIS WORKSHEET IS AN EXAMPLE OF HOW TAXES ARE CALCULATED. IT DOES NOT HAVE TO BE COMPLETED.